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WASHINGTON FIRE PROTECTION
DISTRICT NO. 1
WASHINGTON PARISH GOVERNMENT
Franklin, Louisiana

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the cities and other agencies in this locality. This report is available for review at the office of the Auditor General. Any citizen may request a copy of this report by writing to the Auditor General, 1000 Bankers Building, Springfield, Illinois 62761. The Auditor General's office is open to the public during regular business hours.

CONTENTS

	<u>Page No.</u>
Accountant's Report	1
General Purpose Financial Statements:	
Balance Sheet - All Fund Types and Account Groups	2
Governmental Funds:	
Statement of Revenues, Expenditures, and Changes in Fund Balances	3
Statement of Receipts, Disbursements, and Changes in Cash Balance - Budget (Cash Basis) and Actual - General Fund	4
Notes to the Financial Statements	5
Independent Accountant's Report on Applying Agreed-Upon Procedures	13
Louisiana Attestation Questionnaire	17



See CPA, Please Refer to the Title ->

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ACCOUNTANT'S REPORT

Board of Commissioners
Washington Parish Fire Protection
District No. 1
Washington Parish Government
Franklin, Louisiana

I have compiled the accompanying general purpose financial statements of the Washington Parish Fire Protection District No. 1, a component unit of the Washington Parish Government, as of and for the year ended December 31, 2002, as listed in the foregoing table of contents in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management of the Washington Parish Fire Protection District No. 1. I have not audited or reviewed the accompanying general purpose financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

In accordance with the Louisiana Governmental Audit Guide and the provisions of State law, I have issued a report dated June 26, 2002, on the results of my agreed-upon procedures.

Jerry L. Deck

June 26, 2002

WASHINGTON PARISH FIRE PROTECTION
DISTRICT NO. 1
WASHINGTON PARISH GOVERNMENT
Franklinton, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

BALANCE SHEET
December 31, 2001

	<u>Governmental Funds</u>	
	<u>General</u>	<u>Debt Service</u>
ASSETS AND OTHER DEBITS		
Assets:		
Cash	\$13,303	\$10,597
Ad valorem tax receivable	18,303	18,306
State revenue sharing receivable	8,719	-
Land, buildings, and equipment	-	-
Other Debits:		
Amount available in Debt Service Fund	-	-
Amount to be provided for retirement of general long-term debt	-	-
TOTAL ASSETS AND OTHER DEBITS	<u>\$39,314</u>	<u>\$28,903</u>
LIABILITIES, EQUITY AND OTHER CREDITS		
Liabilities:		
Accounts payable	\$ 4,419	\$ 383
Bonds payable	-	-
Certificate of indebtedness	-	-
Total Liabilities	<u>4,419</u>	<u>383</u>
Equity and other credits:		
Investment in general fixed assets	-	-
Fund balances:		
Reserved for debt service	-	33,421
Unreserved - undesignated	<u>33,365</u>	-
Total Equity and Other Credits	<u>33,365</u>	<u>33,421</u>
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	<u>\$38,374</u>	<u>\$33,804</u>

See accompanying notes and accountant's report.

<u>Account Groups</u>		<u>Total (Memorandum Only)</u>
<u>General Fixed Assets</u>	<u>General Long-Term Obligations</u>	
-	-	\$ 31,809
-	-	71,809
-	-	6,169
\$166,720	-	356,720
-	\$31,421	31,421
-	<u>31,766</u>	<u>31,766</u>
\$166,720	<u>\$63,187</u>	<u>\$198,916</u>
-	-	\$ 4,781
-	\$10,000	10,000
-	<u>12,181</u>	<u>22,181</u>
-	<u>81,181</u>	<u>87,922</u>
\$166,720	-	356,720
-	-	31,421
-	-	71,809
<u>166,720</u>	-	<u>459,106</u>
<u>\$166,720</u>	<u>\$83,161</u>	<u>\$258,070</u>

WASHINGTON PARISH FIRE PROTECTION
DISTRICT NO. 1
WASHINGTON PARISH GOVERNMENT
Franklinton, Louisiana
GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
Year Ended December 31, 2001

	General	Debt Service	Total (Memorandum only)
REVENUES			
Ad valorem taxes	\$51,032	\$11,088	\$ 62,120
State revenue sharing	6,709	-	6,709
Fire insurance private	2,842	-	2,842
Interest earnings	671	189	860
Other revenues	<u>2,588</u>	<u>-</u>	<u>2,588</u>
TOTAL REVENUES	<u>63,842</u>	<u>11,277</u>	<u>75,119</u>
EXPENDITURES			
Public Safety - fire protection			
Capital outlay	6,484	-	6,484
Debt service	13,251	10,850	24,101
Insurance	10,783	-	10,783
Miscellaneous	2,844	-	2,844
Operations - fuel and oil	1,573	-	1,573
Professional fees	5,725	-	5,725
Repairs and maintenance	11,670	-	11,670
Statutory charge	1,482	162	1,644
Telephone	2,883	-	2,883
Utilities	<u>2,167</u>	<u>-</u>	<u>2,167</u>
TOTAL EXPENDITURES	<u>68,182</u>	<u>11,012</u>	<u>79,194</u>
REVENUE DEFICIENCY OF REVENUES OVER EXPENDITURES	5,321	670	5,991
FUND BALANCE AT BEGINNING OF YEAR	<u>58,444</u>	<u>28,745</u>	<u>87,189</u>
FUND BALANCE AT END OF YEAR	<u>63,765</u>	<u>29,415</u>	<u>93,180</u>

See accompanying notes and accountant's report.

WASHINGTON PUBLIC FIRE PROTECTION
DISTRICT NO. 1
WASHINGTON PUBLIC IMPROVEMENT
FRANKLIN, Louisiana
GOVERNMENTAL FUND - GENERAL FUND

STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN CASH BALANCE - BUDGET
(CASH BASIS) AND ACTUAL
Year Ended December 31, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE UNFAVORABLE</u>
RECEIPTS			
Ad valorem taxes	\$43,700	\$44,712	(\$1,010)
State revenue sharing	8,000	8,913	913
Fire insurance rebate	2,000	2,042	42
Interest earnings	500	675	175
Other receipts	-	2,584	2,584
TOTAL RECEIPTS	<u>\$54,200</u>	<u>\$58,926</u>	<u>\$4,726</u>
DISBURSEMENTS			
Public Safety - fire protection			
Capital outlay:			
Equipment purchases	6,400	6,743	(343)
Building improvements	400	-	400
Debt service	13,955	13,952	3
Insurance:			
Buildings	3,300	3,300	0
Trucks	5,500	5,465	35
Other	800	2,037	(1,237)
Miscellaneous	1,200	2,789	(1,589)
operations - fuel and oil	2,800	2,235	565
Professional fees	5,750	5,710	40
Repairs and maintenance:			
Equipment	11,500	11,601	(101)
Buildings	95	102	(7)
Statutory charge	2,500	1,718	782
Telephone	2,400	2,000	400
Utilities:			
Electric	2,700	2,600	100
Water	600	100	500
TOTAL DISBURSEMENTS	<u>\$69,800</u>	<u>\$62,449</u>	<u>(\$7,351)</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>(\$15,600)</u>	<u>(3,523)</u>	<u>(\$12,077)</u>
CASH BALANCE AT BEGINNING OF YEAR		<u>14,510</u>	
CASH BALANCE AT END OF YEAR		<u>\$10,987</u>	

See accompanying notes and accountant's report.

**WASHINGTON PARISH FIRE PROTECTION
DISTRICT NO. 1
WASHINGTON PARISH GOVERNMENT
Franklin, Louisiana
NOTES TO THE FINANCIAL STATEMENTS**

INTRODUCTION

The Washington Parish Fire Protection District No. 1 was created by the Washington Parish Government (formerly Police Jury, the governing authority) as provided by Louisiana Revised Statute 40:1492. The district is responsible for fire protection in the southeast portion of Washington Parish. The administration of the district is governed by a board of commissioners consisting of five members who are appointed by the parish governing authority. The members serve staggered five-year terms, as fixed by the governing authority, without compensation.

The District operates three fire stations serving approximately 10,000 people and provides fire protection services in an area covering approximately sixty square miles. In addition to fire protection, the District also provides fire prevention services to the public. All fire protection and prevention services are provided by volunteers.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Washington Parish Fire Protection District No. 1 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

2. REPORTING ENTITY

The district is a component unit of the Washington Parish Government, the financial reporting entity. The Washington Parish Government is financially accountable for the district because it appoints a voting majority of the board and has the ability to impose its will on them.

The accompanying financial statements present information only on the funds maintained by the district and do not present information on the Washington Parish Government, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

WASHINGTON PARKS PARK PROTECTION
DISTRICT NO. 1
WASHINGTON PARKS DEPARTMENT
Franklin, Louisiana
NOTES TO THE FINANCIAL STATEMENTS

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

3. FUND ACCOUNTING

The district uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the district are classified as governmental funds. Governmental funds account for the district's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds of the district include:

- a. General Fund - the general operating fund of the district accounts for all financial resources, except those required to be accounted for in other funds.
- b. Debt Service Fund - accounts for transactions relating to resources retained and used for the payment of principal and interest on those long-term obligations recorded in the general long-term obligations account group.

4. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

WASHINGTON PARISH FIRE PROTECTION
DISTRICT NO. 1
WASHINGTON PARISH GOVERNMENT
Franklinton, Louisiana
NOTES TO THE FINANCIAL STATEMENTS

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Revenues

Ad valorem taxes are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year. Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term obligations, which are not recognized until due.

5. BUDGETS

The district adopted the budget for 2001 on November 22, 2000. The budget is prepared and reported on the cash basis of accounting. Appropriations lapse at year end. Formal budget integration (within the accounting records) is employed as a management control device. Changes or amendments are made upon approval of the board. Budget amounts included in the accompanying financial statements consist of the original adopted or amended budget. The district does not use encumbrance accounting.

6. CASH

Cash includes amounts in interest bearing demand deposits and time deposits. Under state law, the district may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

**WASHINGTON PARISH FIRE PROTECTION
DISTRICT NO. 1
WASHINGTON PARISH GOVERNMENT
Franklin, Louisiana
NOTES TO THE FINANCIAL STATEMENTS**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

1. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are reported in the general fixed assets account group. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are recorded at historical cost or estimated cost if historical cost is not available. Donated fixed assets are recorded in the general fixed assets account group at the fair market value of the asset at the time of donation. Donated assets are not recorded as revenue or as capital outlay expenditures. Approximately 91 percent of fixed assets are recorded at historical cost while the remaining 9 percent are valued at estimated cost.

2. LONG-TERM DEBT

Long-term obligations expected to be financed from governmental funds are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

3. FUND EQUITY

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

10. TOTAL COLUMNS ON STATEMENTS

The total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

WASHINGTON PARISH FIRE PROTECTION
DISTRICT NO. 1
WASHINGTON PARISH GOVERNMENT
Franklinton, Louisiana
NOTES TO THE FINANCIAL STATEMENTS

NOTE B - LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes:

	Authorized <u>Millage</u>	Levied <u>Millage</u>
Operations and maintenance	13.44	13.23
Bonds and interest	10.04	3.80

The following are the principal taxpayers for the parish (amounts expressed in thousands) at December 31, 2001.

	Assessed <u>Valuation</u>	Percentage of Total Assessed <u>Valuation</u>
Dayford Container Corp.	\$25,515	34%
Energy Louisiana, Inc.	7,313	5
Florida Gas Transmission Co.	1,382	5
Total	<u>\$34,210</u>	<u>44%</u>

NOTE C - CASH

At December 31, 2001, the District has cash (bank balances) totaling \$21,859 as follows:

Interest bearing demand deposits	\$20,317
Time deposit	11,513
Total	<u>\$31,830</u>

Under state law, these deposits for the resulting bank balances must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. At December 31, 2001, the District has \$31,830 in deposits (collected bank balances). These deposits are secured from risk by federal deposit insurance.

WASHINGTON PARISH FIRE PROTECTION
DISTRICT NO. 1
WASHINGTON PARISH COMMISSION
Franklin, Louisiana
NOTES TO THE FINANCIAL STATEMENTS

NOTE D - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Land</u>	<u>Buildings and Improvements</u>	<u>Equipment and Furniture</u>	<u>Total</u>
Balance, January 1, 2001	\$2,882	\$88,326	\$283,112	\$364,320
Additions	-	-	8,484	8,484
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Balance, December 31, 2001	<u>\$2,882</u>	<u>\$88,326</u>	<u>\$291,596</u>	<u>\$382,804</u>

NOTE E - CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of long-term obligation transactions during the year ended December 31, 2001:

	<u>Revolving Debt</u>	<u>Certificate of Indebtedness</u>	<u>Total</u>
Long-term obligations at January 1, 2001	\$73,000	\$15,523	\$88,523
Additions	-	-	-
Deductions	<u>(1,780)</u>	<u>(12,382)</u>	<u>(14,162)</u>
Long-term obligations at December 31, 2001	<u>\$71,220</u>	<u>\$3,141</u>	<u>\$74,361</u>

On May 1, 1997, the district issued \$100,000 General Obligation Refunding Bonds, Series 1997. These bond proceeds together with a surplus of funds in the Debt Service Fund were used for the purpose of repaying all of the District's outstanding General Obligation Bonds, dated September 1, 1987, maturing March 1, 1998 through March 1, 2007.

WASHINGTON PARISH FIRE PROTECTION
DISTRICT NO. 1
WASHINGTON PARISH GOVERNMENT
Franklinton, Louisiana
NOTE TO THE FINANCIAL STATEMENTS

NOTE E - CHANGES IN GENERAL LONG-TERM OBLIGATIONS - CONTINUED

The 1997 General Obligation Refunding Bonds are payable from ad valorem taxes and bear interest at 5.25% per annum. Principal payments on these bonds are due annually beginning March 1, 1998 with the final principal payment due March 1, 2107.

The certificate of indebtedness dated September 9, 1997 is due in 5 annual installments with interest at 6.48% per annum. This debt was incurred to purchase fire equipment and is payable from a 10 year 13.46 millage ad valorem tax.

The annual requirements to amortize the bonds and certificate of indebtedness at December 31, 2001, including interest of \$12,363, are as follows:

Year Ending	Bonded Debt	Certificate of Indebtedness	Total
2002	\$10,380	\$11,832	\$22,212
2003	13,756	-	13,756
2004	12,205	-	12,205
2005	11,680	-	11,680
2006	15,850	-	15,850
Thereafter	<u>12,341</u>	<u>-</u>	<u>12,341</u>
Total	<u>\$66,212</u>	<u>\$11,832</u>	<u>\$78,044</u>

NOTE F - LEASES

The district does not have any capital or operating leases, other than a lease for the site of one of its three fire stations. The lease for the land under the San Pedro Fire Station calls for no financial consideration and will expire, including options to renew, on October 12, 2027. There is a building on this property with a recorded cost of \$8,024.

WASHINGTON PARISH FIRE PROTECTION
DISTRICT NO. 1
WASHINGTON PARISH GOVERNMENT
Franklin, Louisiana
NOTES TO THE FINANCIAL STATEMENTS

NOTE D - RISK MANAGEMENT

The district is exposed to various risks of loss related to limited torts, theft of, damage to, and destruction of assets; injuries to volunteers and natural disasters. These risks are covered, in part, by commercial insurance.

NOTE E - RECONCILIATION OF REVENUE AND EXPENDITURES WITH RECEIPTS AND DISBURSEMENTS

The general fund excess (deficiency) of revenues over expenditures on the Statement of Revenues, Expenditures and Changes in Fund Balances (page 3) is reconciled to the general fund excess (deficiency) of receipts over disbursements on the Statement of Receipts, Disbursements and Changes in Cash Balance - Budget (Cash Basis) and Actual (page 4) as follows:

Excess (deficiency) of revenues over expenditures	\$ 5,323
Add:	
Prior year receivables	59,994
Current year payables	4,489
Less:	
Current year receivables	(45,033)
Prior year payables	(5,440)
Excess (deficiency) of receipts over disbursements	(\$ 918)



The CPA, Please Indicate the Status:

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**INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED-UPON PROCEDURES**

Board of Commissioners
Washington Parish Fire Protection
District No. 1
Washington Parish Government
Franklinton, Louisiana

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Washington Parish Fire Protection District No. 1 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Washington Parish Fire Protection District No. 1's compliance with certain laws and regulations during the year ended December 31, 2003 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LA-BS 38:2221-2231 (the public bid law).

No expenditures were made during the period for materials and supplies exceeding \$15,000.
No expenditures exceeding \$100,000 were made for public works during the period.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by 1205-45 43.0103-1104 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided me with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

The district had no employees during the period.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

The district had no employees during the period.

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided me with the original budget and two budget amendments.

6. Trace the budget adoption and amendments to the minute book.

I traced the adoption of the 2001 original budget and the 2001 budget amendments to the minutes of meetings held on November 10, 2000, September 18, 2001 and November 12, 2001, respectively. The original and amended budgets were unanimously approved.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceed budgeted amounts by 5% or more.

I compared the receipts and disbursements of the final budget (cash basis) to actual cash receipts and disbursements. Actual receipts did not fail to meet budgeted receipts by \$4 or more. Actual disbursements did not exceed budgeted disbursements by \$4 or more.

Accounting and Reporting

9. Randomly select 6 disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee;

I examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account; and

All six of the payments were properly coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approval by the president and/or by the secretary. In addition, the district's minute book showed that bills presented for payment were approved by the full Commission on a monthly basis.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 43:1 through 43:12 (the open meetings law).

Washington Parish Fire Protection District No. 1 is only required to post a notice of each meeting and the accompanying agenda on the door of the district's office building. Although management has asserted that such documents were properly posted, I could find no evidence supporting such assertion other than a copy of the notices and agendas.

Bank

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

I inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

The district has no employees. Therefore, no payments were made which would constitute bonuses, advances, or gifts.

My prior year report, dated June 23, 2002 did not include any comments or unresolved matters.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of the Washington Parish Fire Protection District No. 1 and the legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the legislative Auditor as a public document.

Joey A. Buck

June 26, 2002

**LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)**

Feb. 4, 2023 (Date Transmitted)

Jeffrey L. Beck, CPA

P. O. Box 385

Georgetown, LA 70644

(Auditor)

In connection with your compilation of our financial statements as of (date) and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representations).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2612, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes ☒ No ☐

Code of Ethics for Public Officials and Public Employees

It is true that no employee or official has accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1301-1124.

Yes ☒ No ☐

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1998, under circumstances that would constitute a violation of LSA-RS 42:1118.

Yes ☒ No ☐

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 26:1201-14) or the budget requirements of LSA-RS 38:34.

Yes ☒ No ☐

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:35.

Yes ☒ No ☐

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:483, and/or 38:82, as applicable.

Yes ☒ No ☐

We have had our financial statements audited or compiled in accordance with LSA-RS 24:543.

Yes ☒ No ☐

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes ☒ No ☐

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Board of Commissioners, as provided by Article VI, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 38:1410.68-1410.85.

Yes ☒ No ☐

Advances and Licenses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VI, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AGC opinion 79-129.

Yes ☒ No ☐

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any continuations to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may come subsequent to the issuance of your report.

Elaine A. Paragon Secretary 2-04-02 Date
Elaine A. Paragon Treasurer 2-04-02 Date
Colby A. Phelan President 2-04-02 Date